## **PROCLAMATION**

BY THE

## Governor of the State of Texas

10 ALL TO WHOM THESE PRESENTS SHALL COME:

June 17, 1977

As provided under the provisions of Section 14, Article IV of the Constitution of the State of Texas, I disapprove of H.B. No. 1811 and am filing same with the Secretary of State setting forth the following objections:

I disapprove of House Bill No. 1811 because it would permit a tax assessor to reassess property for taxation for a prior year if it was not validly assessed. The bill includes no standards for the determination whether a prior assessment was valid and few, if any, safeguards to protect a property taxpayer from periodic reopening of tax bills he has already paid. Without safeguards and limitations, it is possible that tax bills for taxing authorities governed by the statute amended by House Bill No. 1811 might never become final if the bill became law.

IN TESTIMONY WHEREOF, I have hereunto signed my name officially and caused the seal of the State of Texas to be affixed hereto at Austin, Texas, this 17th day of June, 1977.

DOLPH RISCOE

Governor of Texas